What is claim d is:

- 1. A heat radiating sheet comprising:
- a flexible heat absorbing layer having heat conductivity;
- a flexible heat radiating film formed on the front surface of the heat absorbing layer and having the effect of radiating infrared rays; and

an adhesive layer consisting of a heat conductive adhesive agent and formed on the rear surface of the heat absorbing layer, wherein the heat radiating sheet has flexibility.

- A heat radiating sheet according to claim 1, wherein the heat radiating film having the effect of radiating infrared rays is a coating film formed by coating a liquid containing silicon oxide and aluminum oxide.
- 3. A heat radiating sheet according to claim 1, wherein the heat radiating film having the effect of radiating infrared rays is a coating film formed by coating an emulsion compound containing kaolin.
- 4. A heat radiating sheet according to claim 1, wherein the heat absorbing layer is a metal thin film.
- 5. A heat radiating sheet according to claim 1, wherein the heat radiating film having the effect of radiating infrared rays is a coating film formed by coating a liquid containing silicon oxide and aluminum oxide, and

the heat absorbing layer is a metal thin film.

6. A heat radiating sheet according to claim 1, wherein the heat radiating film having the effect of radiating infrared rays is a coating film formed by coating an emulsion compound containing kaolin, and

the heat absorbing layer is a metal thin film.